



**REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS
AUDIT EXAMINATION OF THE
CAMPBELL COUNTY FISCAL COURT**

Fiscal Year Ended June 30, 1998

**EDWARD B. HATCHETT, JR.
AUDITOR OF PUBLIC ACCOUNTS
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Edward B. Hatchett, Jr. Auditor of Public Accounts

To the People of Kentucky

Honorable Paul E. Patton, Governor

John P. McCarty, Secretary

Finance and Administration Cabinet

Sarah Jane Schaaf, Secretary, Revenue Cabinet

Honorable Steven Pendery, County Judge/Executive

Honorable Kenneth R. Paul, Former County Judge/Executive

Members of the Campbell County Fiscal Court

Independent Auditor's Report

We have audited the accompanying statement of assets, liabilities, and fund balances arising from cash transactions of Campbell County, Kentucky, as of June 30, 1998, and the related statement of cash receipts, cash disbursements, and changes in cash balances for the year then ended. These financial statements are the responsibility of the Campbell County Fiscal Court. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of the Housing Assistance Payments Program, the Housing Voucher Program, the Parks Corporations and Public Properties Corporation, A.J. Jolly Park, and Lakeside Terrace Apartments. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion expressed herein, insofar as it relates to the amounts included for the Housing Assistance Payments Program, the Housing Voucher Program, the Parks Corporations and Public Properties Corporation, A.J. Jolly Park, and Lakeside Terrace Apartments is based solely upon the reports of the other auditors and are included as Appendices B through E of this report.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, and the Audit Guide for Fiscal Court Audits issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Campbell County, Kentucky, prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and laws of Kentucky. Consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when a liability is incurred. The cash basis accounting system does not require an entity to maintain a general fixed asset group or a general long-term debt group of accounts. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

To the People of Kentucky

Honorable Paul E. Patton, Governor

John P. McCarty, Secretary

Finance and Administration Cabinet

Sarah Jane Schaaf, Secretary, Revenue Cabinet

Honorable Steven Pendery, County Judge/Executive

Honorable Kenneth R. Paul, Former County Judge/Executive

Members of the Campbell County Fiscal Court

In our opinion, based upon our audit and the reports of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the assets, liabilities, and fund balances arising from cash transactions of Campbell County, Kentucky, and the related statement of cash receipts, cash disbursements, and changes in cash balances as of June 30, 1998, in conformity with the cash basis of accounting described above.

Our audit was performed for the purpose of forming an opinion on the financial statements of Campbell County, Kentucky, taken as a whole. The information provided on the accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued our report dated June 30, 1999, on our consideration of Campbell County, Kentucky's compliance with certain provisions of laws, regulations, contracts, and grants, and internal control over financial reporting.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Hatchett", with a long horizontal flourish extending to the right.

Edward B. Hatchett, Jr.

Auditor of Public Accounts

Audit fieldwork completed -

June 30, 1999

CAMPBELL COUNTY OFFICIALS

Fiscal Year Ended June 30, 1998

Kenneth R. Paul	County Judge/Executive
Paul H. Twehues	County Attorney
Jack D. Snodgrass	County Clerk
Thomas J. Calme	Circuit Court Clerk
John Dunn	Sheriff
James A. Daley	Jailer
William H. Kaiser	Property Valuation Administrator
Erma Staton	County Treasurer
Fred A. Stine	Coroner
David E. Otto	Commissioner
William J. Verst	Commissioner
Roland T. Vories	Commissioner

STATEMENT OF ASSETS, LIABILITIES,
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS

CAMPBELL COUNTY
STATEMENT OF ASSETS, LIABILITIES,
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS

June 30, 1998

Assets and Other Resources

Assets

General Fund:

Cash	\$ 285,472
Investments	1,617,467
Stock Certificates	1,200

Road and Bridge Fund:

Cash	5,320
Investments	40,883

Jail Fund:

Cash	9,080
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Jail Commissary Fund:

Cash	123,175
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Local Government Economic Assistance Fund:

Cash	19,842
------	--------

Occupational Employment Tax Funds:

Transit Authority of Northern Kentucky (TANK)	
Account-	
Cash	1,288,034
Investments	2,743,580

Mental Health Account-

Cash	168,591
Investments	167,723

Senior Citizens Account-

Cash	45,521
Investments	82,984

Campbell County Health Services, Inc.-

Human Resources Fund - Cash	21
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Sanitation Project Fund - Cash	19,349
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Health Insurance Fund - Cash	49,106
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Payroll Account - Cash	251
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Other Resources

General Fund:

Amounts to be Provided in Future Years for Sports Arena	
Land and Construction Lease Principal	161,960

Total Assets and Other Resources	\$ 6,829,559
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The accompanying notes are an integral part of the financial statements.

CAMPBELL COUNTY
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
 ARISING FROM CASH TRANSACTIONS
 June 30, 1998
 (Continued)

Liabilities and Fund Balances

Liabilities

General Fund - Capital Lease Principal (Note 5)	\$ 161,960
Payroll Account	251

Fund Balances

Reserved:

Jail Commissary Fund	123,175
Occupational Employment Tax Fund - TANK Account	4,031,614
Mental Health Account	336,314
Senior Citizens Account	128,505
Campbell County Health Services, Inc. - Human Resources Fund	21
Sanitation Project Fund	19,349

Unreserved:

General Fund	1,904,139
Road and Bridge Fund	46,203
Jail Fund	9,080
Local Government Economic Assistance Fund	19,842
Health Insurance Fund	49,106

Total Liabilities and Fund Balances	<u>\$ 6,829,559</u>
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The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH RECEIPTS,
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

CAMPBELL COUNTY
STATEMENT OF CASH RECEIPTS,
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

Fiscal Year Ended June 30, 1998

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Cash Receipts</u>				
Schedule of Operating Revenue	\$ 13,891,654	\$ 6,787,954	\$ 771,096	\$ 1,018,491
Transfers In	3,299,936	1,564,836	445,000	460,000
Kentucky Advance Revenue Program	1,000,000	1,000,000		
Northern Kentucky Health District	147,480			
Employer and Individual Contributions- Health Insurance	842,794			
Total Cash Receipts	<u>\$ 19,181,864</u>	<u>\$ 9,352,790</u>	<u>\$ 1,216,096</u>	<u>\$ 1,478,491</u>
<u>Cash Disbursements</u>				
Comparative Schedule of Final Budget and Budgeted Expenditures	\$ 12,930,574	\$ 6,620,040	\$ 1,164,521	\$ 1,381,978
Principal on Capital Lease	102,069	102,069		
Transfers Out	3,299,936	1,520,100		
Transfers To Public Properties Corporation - Multiple Projects Revenue Bond- Principal	146,625	7,917	21,625	110,000
Kentucky Advance Revenue Program Repaid	1,000,000	1,000,000		
Medical Expenses of Indigents	147,480			
Employer and Individual Contributions- Health Insurance	839,935			
Total Cash Disbursements	<u>\$ 18,466,619</u>	<u>\$ 9,250,126</u>	<u>\$ 1,186,146</u>	<u>\$ 1,491,978</u>
Excess (Deficiency) of Cash Receipts Over (Under) Cash Disbursements	\$ 715,245	\$ 102,664	\$ 29,950	\$ (13,487)
Cash Balance - July 1, 1997	<u>5,950,903</u>	<u>1,800,275</u>	<u>16,253</u>	<u>22,567</u>
Cash Balance - June 30, 1998	<u>\$ 6,666,148</u>	<u>\$ 1,902,939</u>	<u>\$ 46,203</u>	<u>\$ 9,080</u>

*Cash Balance Includes Investments Except For General Fund Stock Certificates of \$1,200.

CAMPBELL COUNTY
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
 CHANGES IN CASH BALANCES
 Fiscal Year Ended June 30, 1998
 (Continued)

Jail Commissary Fund	Local Government Economic Assistance Fund	<u>Occupational Employment Tax Fund</u>			Campbell County Health Services, Inc., Human Resources Fund
		TANK Account	Mental Health Account	Senior Citizens Account	
\$ 145,575	\$ 25,298	\$ 4,081,544 800,000	\$ 453,951	\$ 226,460	\$
					147,480
<u>\$ 145,575</u>	<u>\$ 25,298</u>	<u>\$ 4,881,544</u>	<u>\$ 453,951</u>	<u>\$ 226,460</u>	<u>\$ 147,480</u>
\$ 131,506	\$ 20,200	\$ 2,727,743	\$ 344,761	\$ 129,379	\$
		1,594,596	88,056	97,084	
				7,083	
					147,480
<u>\$ 131,506</u>	<u>\$ 20,200</u>	<u>\$ 4,322,339</u>	<u>\$ 432,817</u>	<u>\$ 233,546</u>	<u>\$ 147,480</u>
\$ 14,069	\$ 5,098	\$ 559,205	\$ 21,134	\$ (7,086)	\$ 0
109,106	14,744	3,472,409	315,180	135,591	21
<u>\$ 123,175</u>	<u>\$ 19,842</u>	<u>\$ 4,031,614</u>	<u>\$ 336,314</u>	<u>\$ 128,505</u>	<u>\$ 21</u>

The accompanying notes are an integral part of the financial statements.

CAMPBELL COUNTY
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
 CHANGES IN CASH BALANCES
 Fiscal Year Ended June 30, 1998
 (Continued)

<u>Cash Receipts</u>	<u>Sanitation Project Fund</u>	<u>Health Insurance Fund</u>
Schedule of Operating Revenue	\$ 378,555	\$ 2,730
Transfers In	30,100	
Kentucky Advance Revenue Program		
Northern Kentucky Health District		
Employer and Individual Contributions- Health Insurance		842,794
Total Cash Receipts	<u>\$ 408,655</u>	<u>\$ 845,524</u>
<u>Cash Disbursements</u>		
Comparative Schedule of Final Budget and Budgeted Expenditures	\$ 410,446	\$
Principal on Capital Lease		
Transfers Out	100	
Transfers To Public Properties		
Corporation - Multiple Projects		
Revenue Bond- Principal		
Kentucky Advance Revenue Program		
Repaid		
Medical Expenses of Indigents		
Employer and Individual Contributions- Health Insurance		839,935
Total Cash Disbursements	<u>\$ 410,546</u>	<u>\$ 839,935</u>
Excess (Deficiency) of Cash Receipts Over (Under) Cash Disbursements	\$ (1,891)	\$ 5,589
Cash Balance - July 1, 1997	<u>21,240</u>	<u>43,517</u>
Cash Balance - June 30, 1998	<u>\$ 19,349</u>	<u>\$ 49,106</u>

The accompanying notes are an integral part of the financial statements.

CAMPBELL COUNTY
NOTES TO FINANCIAL STATEMENTS

June 30, 1998

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The financial statements of Campbell County include the funds, agencies, boards, and entities for which the fiscal court is financially accountable. Financial accountability, as defined by Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards, as amended by GASB 14, was determined on the basis of the government's ability to significantly influence operations, select the governing authority, participate in fiscal management and the scope of public service. Based upon the criteria stated in GASB 14, management has included the Housing Assistance Payments Program, the Housing Voucher Program, the Public Parks Corporation, the Public Properties Corporation, A.J. Jolly Park, and Lakeside Terrace Apartments, which were audited by other auditors and are included as Appendices B through E, as part of the reporting entity.

B. Fund Accounting

Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. The government uses funds to report on its financial position and the results of its operations. A fund is a separate accounting entity with a self-balancing set of accounts.

C. Basis of Accounting

The financial statements were prepared on a cash basis of accounting pursuant to Kentucky Revised Statute (KRS) 68.210 as recommended by the State Local Finance Officer. Consequently, certain revenues and related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when a liability is incurred. The cash basis accounting system does not require an entity to maintain a general fixed asset group or a general long-term debt group of accounts.

D. Legal Compliance - Budget

The Campbell County budget is adopted on a cash basis of accounting and laws of Kentucky as required by the State Local Finance Officer. The County Judge/Executive is required to submit estimated receipts and proposed expenditures to the fiscal court by May 1 of each year. The budget is prepared by fund, function, and activity and is required to be adopted by the fiscal court by July 1.

The fiscal court may change the original budget by transferring appropriations at the activity level; however, the fiscal court may not increase the total budget without approval by the State Local Finance Officer. Expenditures may not exceed budgeted appropriations at the activity level.

E. Cash and Investments

Cash includes amounts in bank accounts, and investments are stated at cost. Investments may include certificates of deposit on the financial statements; however, for the purpose of disclosing credit risk (Note 3), investments exclude certificates of deposit.

CAMPBELL COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 1998
(Continued)

Note 1. (Continued)

E. Cash and Investments (Continued)

KRS 66.480 authorizes the county to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

Note 2. Employee Retirement System

The county has elected to participate in the County Employees Retirement System (CERS), pursuant to KRS 78.530 administered by the Board of Trustees of the Kentucky Retirement Systems. This is a multiple-employer public retirement system which covers all eligible full-time employees. Benefit contributions and provisions are established by statute. Nonhazardous covered employees are required to contribute 5 percent of their salary to the plan. The county's contribution rate for nonhazardous employees was 8.65 percent. Hazardous covered employees are required to contribute 7 percent of their salary to the plan. The county's contribution rate for hazardous employees was 18.21 percent.

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65. Aspects of benefits for hazardous employees include retirement after 20 years of service or age 55.

Historical trend information showing the CERS' progress in accumulating sufficient assets to pay benefits when due is present in the Kentucky Retirement Systems' annual financial report.

Note 3. Deposits and Investments

A. Deposits

The county maintains deposits with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC). According to law, the depository institution should pledge sufficient securities as collateral which, together with FDIC insurance, equals or exceeds the amount on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge of securities should be evidenced by an agreement that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution. This agreement, signed by both parties, must be sufficient to create an enforceable and perfected security interest in the collateral under Kentucky law. The county met the requirements stated above, and as of June 30, 1998, deposits were fully insured or collateralized at a 100% level with securities held by the county's agent in the county's name.

CAMPBELL COUNTY
 NOTES TO FINANCIAL STATEMENTS
 June 30, 1998
 (Continued)

Note 3. Deposits and Investments (Continued)

B. Investments

The county's investments are categorized below to give an indication of the level of risk assumed by the county at year-end. Category 1 includes investments that are insured or registered or the securities are held by the county or by the county's agent in the county's name. Category 2 includes uninsured and unregistered investments where the securities are held by the financial institution in the county's name. Category 3 includes uninsured and unregistered investments where the securities were held by the financial institution, but not in the county's name.

Types of Investments	Category 1	Category 2	Category 3	Carrying Amount	Market Value
U.S. Treasury Bills	\$ 3,558,868	\$	\$	\$ 3,558,868	\$ 3,558,868

Note 4. Lease-Purchase Agreements

The county has entered into the following lease-purchase agreements:

Item Purchased	Interest Rate	Term of Agreement	Ending Date	Balance June 30, 1998
Road Equipment	3.92%	5 Years	8/15/98	\$ 34,324
Voting Machines	4.50%	5 Years	4/26/01	\$ 187,983

Note 5. Capital Lease - General Fund

On October 1, 1994, the fiscal court entered into a 5-year lease purchase agreement amounting to \$500,000 to acquire land and construct a sports arena near Melbourne, Campbell County, Kentucky. Principal is payable semi-annually on April 1 and October 1 in an amount of \$56,459. Interest is based on a rate of 4.48% per annum through and including October 1, 1995, whereon the rate shall convert to a rate equal to 74% of the one year yield on United States Treasury Notes. Payments for the remainder of the lease are as follows:

Payment Date	Total Payment	Interest Component	Principal Component	Declining Balance
4/1/98	\$ 56,459	\$ 4,837	\$ 51,622	\$ 161,960
10/1/98	\$ 56,459	\$ 3,688	\$ 52,771	\$ 109,189
4/1/99	\$ 56,459	\$ 2,473	\$ 53,986	\$ 55,202
10/1/99	\$ 56,459	\$ 1,257	\$ 55,202	\$ 0

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COMPARATIVE SCHEDULE OF
BUDGETED TO ACTUAL OPERATING REVENUE

CAMPBELL COUNTY
COMPARATIVE SCHEDULE OF
BUDGETED TO ACTUAL OPERATING REVENUE

Fiscal Year Ended June 30, 1998

<u>Budgeted Funds</u>	Budgeted Operating Revenue	Actual Operating Revenue	Over (Under) Budget
General Fund	\$ 8,876,268	\$ 6,787,954	\$ (2,088,314)
Road and Bridge Fund	1,582,808	771,096	(811,712)
Jail Fund	1,616,866	1,018,491	(598,375)
Jail Commissary Fund	113,748	145,575	31,827
Local Government Economic Assistance Fund	26,449	25,298	(1,151)
Occupational Employment Tax Funds-			
TANK Account	2,105,310	4,081,544	1,976,234
Mental Health Account	341,786	453,951	112,165
Senior Citizens Account	100,205	226,460	126,255
Sanitation Project Fund	462,656	378,555	(84,101)
Total	<u>\$ 15,226,096</u>	<u>\$ 13,888,924</u>	<u>\$ (1,337,172)</u>

Reconciliation

Total Budgeted Operating Revenue Above	\$ 15,226,096
Add: Budgeted Prior Year Surplus	4,048,530
Less: Other Financing Uses	<u>(2,437,834)</u>
Total Operating Budget Per Comparative Schedule Of Final Budget and Budgeted Expenditures	<u>\$ 16,836,792</u>

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SCHEDULE OF OPERATING REVENUE

CAMPBELL COUNTY
SCHEDULE OF OPERATING REVENUE

Fiscal Year Ended June 30, 1998

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Revenue From Local Taxes and Excess Fees</u>				
Sheriff:				
Taxes	\$ 2,910,209	\$ 2,910,209	\$	\$
County Clerk:				
Deed Transfer Tax	213,148	213,148		
Delinquent Taxes	42,104	42,104		
Sheriff and Clerk - 25% Account (Counties over 75,000 population)	546,438	546,438		
County Attorney :				
Surplus Money	200,000	200,000		
Tangible Personal Property Taxes:				
Other Counties	51,762	51,762		
County Clerk	440,069	440,069		
State	15,545	15,545		
Insurance Premium Tax	420,074	420,074		
Rental Motor Vehicle Tax	22,774	22,774		
Franchise Cellular Phone Tax	18,246	18,246		
Bank Share	185,669	185,669		
Occupational Taxes	4,210,917			
Totals	<u>\$ 9,276,955</u>	<u>\$ 5,066,038</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>U.S. Treasurer</u>				
Housing Prisoners	\$ 158,832	\$	\$	\$ 158,832
Reimbursement	56	56		
Totals	<u>\$ 158,888</u>	<u>\$ 56</u>	<u>\$ 0</u>	<u>\$ 158,832</u>
<u>Federal Receipts - State Treasurer</u>				
Disaster and Emergency Assistance Grants -				
Coordinator Salary	\$ 21,855	\$ 21,855	\$	\$
1997 Flood Relief	43,547		43,547	
Local Law Enforcement Block Grant	7,635	7,635		
Totals	<u>\$ 73,037</u>	<u>\$ 29,490</u>	<u>\$ 43,547</u>	<u>\$ 0</u>

[illegible]

CAMPBELL COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1998
 (Continued)

	Sanitation Project Fund	Health Insurance Fund
<u>Revenue From Local Taxes and Excess Fees</u>		
Sheriff:		
Taxes	\$	\$
County Clerk:		
Deed Transfer Tax		
Delinquent Taxes		
Sheriff and Clerk - 25% Account (Counties over 75,000 population)		
County Attorney :		
Surplus Money		
Tangible Personal Property Taxes:		
Other Counties		
County Clerk		
State		
Insurance Premium Tax		
Rental Motor Vehicle Tax		
Franchise Cellular Phone Tax		
Bank Share		
Occupational Taxes		
Totals	<u>\$ 0</u>	<u>\$ 0</u>
<u>U.S. Treasurer</u>		
Housing Prisoners	\$	\$
Reimbursement		
Totals	<u>\$ 0</u>	<u>\$ 0</u>
<u>Federal Receipts - State Treasurer</u>		
Disaster and Emergency Assistance		
Grants -		
Coordinator Salary	\$	\$
1997 Flood Relief		
Local Law Enforcement		
Block Grant		
Totals	<u>\$ 0</u>	<u>\$ 0</u>

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CAMPBELL COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1998
 (Continued)

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Kentucky State Treasurer</u>				
Jail:				
Allotments	\$ 208,617	\$	\$	\$ 208,617
Medical Allotments	14,801			14,801
Driving Under The Influence Fees	29,520			29,520
Housing State Prisoners	246,456			246,456
Class D Inmate Days	79,844			79,844
Inmate Days C.I.	10,608			10,608
Community Service	3,875			3,875
County Road Aid	508,546		508,546	
Municipal Road Aid	2,198		2,198	
Truck License Distribution	151,651		151,651	
Courthouse Rental - Administrative				
Office of the Courts	61,883	61,883		
Refunds:				
Legal Process Tax	625	625		
Drivers Licenses	8,193		8,193	
Dog Licenses	751	751		
Coal Severance Taxes	25,001			
State Juvenile Detention Refund	52,863	52,863		
State Juvenile Refund	57	57		
Grants:				
Disaster and Emergency				
Assistance-				
Coordinator Salary	11,025	11,025		
Flood Refund	9,692		9,692	
Traffic Enforcement	9,457	9,457		
Rivers and Streams	5,000	5,000		
Police Incentive Pay	74,000	74,000		
Detention Center Land	87,500	87,500		
State School Bus Refund	244,117			
Totals	\$ 1,846,280	\$ 303,161	\$ 680,280	\$ 593,721

[illegible]

CAMPBELL COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1998
 (Continued)

	Sanitation Project Fund	Health Insurance Fund
<u>Kentucky State Treasurer</u>		
Jail:		
Allotments	\$	\$
Medical Allotments		
Driving Under The Influence Fees		
Housing State Prisoners		
Class D Inmate Days		
Inmate Days C.I.		
Community Service		
County Road Aid		
Municipal Road Aid		
Truck License Distribution		
Courthouse Rental - Administrative		
Office of the Courts		
Refunds:		
Legal Process Tax		
Drivers Licenses		
Dog Licenses		
Coal Severance Taxes		
State Juvenile Detention Refund		
State Juvenile Refund		
Grants:		
Disaster and Emergency		
Assistance-		
Coordinator Salary		
Flood Refund		
Traffic Enforcement		
Rivers and Streams		
Police Incentive Pay		
Detention Center Land		
State School Bus Refund		
Totals	\$ 0	\$ 0

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CAMPBELL COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1998
 (Continued)

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Miscellaneous Revenue</u>				
Interest	\$ 487,647	\$ 169,276	\$ 3,107	\$ 496
Circuit Court Clerk:				
Jail Cost	67,157			67,157
Work Release	51,410			51,410
Housing Prisoners-				
Other Counties	1,740			1,740
Jailers Bond Acceptance Fee	5,989			5,989
Jail:				
Telephone Commission Refunds	83,027			83,027
Sales and Refunds	140,523			
Licenses and Permits:				
Building Permits	113,311	113,311		
Dog Licenses	2,107	2,107		
Charges for Services:				
Sanitation Fees	378,150			
Surplus Machinery/Equipment Sales	1,136	1,136		
Advertising Costs:				
Sheriff	2,496	2,496		
County Clerk	1,923	1,923		
Stock Dividend	60	60		
Police Reports	881	881		
Insurance Claims	15,013	14,076	937	
Advertising in Newspaper	12,205	12,205		
Arrest Fees	495	495		
Election Refunds-Cities	17,132	17,132		
Section 8 Administration	7,200	7,200		
Human Resource Administration	25,500	25,500		
Dispatch Service	84,170	84,170		
DARE Program	31,881	31,881		
Park Receipts	5,900	5,900		
Rental Motor Vehicle				
Administration Fee	704	704		
Cable TV Refunds	43,789	43,789		
Copywork	6,253	6,253		
Hazard Materials Refunds	14,194	14,194		
Child Support Reimbursements	497,988	497,988		
Park Stickers	58,335	58,335		

CAMPBELL COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1998
 (Continued)

Jail Commissary Fund	Economic Assistance Fund	Occupational Employment Tax Funds		
		TANK Account	Mental Health Account	Senior Citizens Account

\$	5,052	\$	297	\$	290,776	\$	10,543	\$	4,965
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140,523

CAMPBELL COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1998
 (Continued)

	Sanitation Project Fund	Health Insurance Fund
<u>Miscellaneous Revenue</u>		
Interest	\$ 405	\$ 2,730
Circuit Court Clerk:		
Jail Cost		
Work Release		
Housing Prisoners-		
Other Counties		
Jailers Bond Acceptance Fee		
Jail:		
Telephone Commission Refunds		
Sales and Refunds		
Licenses and Permits:		
Building Permits		
Dog Licenses		
Charges for Services:		
Sanitation Fees	378,150	
Surplus Machinery/Equipment Sales		
Advertising Costs:		
Sheriff		
County Clerk		
Stock Dividend		
Police Reports		
Insurance Claims		
Advertising in Newspaper		
Arrest Fees		
Election Refunds-Cities		
Section 8 Administration		
Human Resource Administration		
Dispatch Service		
DARE Program		
Park Receipts		
Rental Motor Vehicle		
Administration Fee		
Cable TV Refunds		
Copywork		
Hazard Materials Refunds		
Child Support Reimbursements		
Park Stickers		

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CAMPBELL COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1998
 (Continued)

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Miscellaneous Revenue (Continued)</u>				
County Attorney Refund	\$ 5,365	\$ 5,365	\$	\$
Accounting Fees	7,000	7,000		
Stock Purchases	38	38		
Dog Pound Receipts	13,902	13,902		
Sale of Equipment	7,718	7,718		
Recycling	811	811		
Park Refund	75,000	75,000		
Donation- Animal Fund	29,173	29,173		
Miscellaneous Refunds	5,082	1,874	3,208	
County Attorney Salary				
Reimbursement	66,196	66,196		
A.I.K. Selective, Inc. Refund	22,988	22,988		
KACO Worker's Compensation				
Insurance Refund	33,750	33,750		
KACO 96-97 Worker's				
Compensation Audit Refund	10,573	10,573		
Damage Settlement /United	1,539	1,539		
Worker's Compensation Refund	1,141	1,141		
Miscellaneous Reimbursements	935	281	17	
Donation	40,000		40,000	
Reimbursement of Salary and				
Fringes	23,694			23,694
Inmate Medical Fees	5,876			5,876
Damaged Property Refund	1,706			1,706
Jail Medical Co-pay	24,843			24,843
Miscellaneous Items	848	848		
Totals	\$ 2,536,494	\$ 1,389,209	\$ 47,269	\$ 265,938
Total Operating Revenue	\$ 13,891,654	\$ 6,787,954	\$ 771,096	\$ 1,018,491

CAMPBELL COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1998
 (Continued)

Jail Commissary Fund	Local Government Economic Assistance Fund	Occupational Employment Tax Funds		
		TANK	Mental Health	Senior Citizens
		Account	Account	Account
\$	\$	\$	\$	\$

637

\$ 145,575	\$ 297	\$ 291,413	\$ 10,543	\$ 4,965
\$ 145,575	\$ 25,298	\$ 4,081,544	\$ 453,951	\$ 226,460

CAMPBELL COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1998
 (Continued)

	Sanitation Project Fund	Health Insurance Fund
<u>Miscellaneous Revenue (Continued)</u>		
County Attorney Refund	\$	\$
Accounting Fees		
Stock Purchases		
Dog Pound Receipts		
Sale of Equipment		
Recycling		
Park Refund		
Donation- Animal Fund		
Miscellaneous Refunds		
County Attorney Salary Reimbursement		
A.I.K. Selective, Inc. Refund		
KACO Worker's Compensation Insurance Refund		
KACO 96-97 Worker's Compensation Audit Refund		
Damage Settlement /United Worker's Compensation Refund		
Miscellaneous Reimbursements Donation		
Reimbursement of Salary and Fringes		
Inmate Medical Fees		
Damaged Property Refund		
Jail Medical Co-pay		
Miscellaneous Items		
Totals	<u>\$ 378,555</u>	<u>\$ 2,730</u>
Total Operating Revenue	<u><u>\$ 378,555</u></u>	<u><u>\$ 2,730</u></u>

COMPARATIVE SCHEDULE OF
FINAL BUDGET AND BUDGETED EXPENDITURES

CAMPBELL COUNTY
COMPARATIVE SCHEDULE OF
FINAL BUDGET AND BUDGETED EXPENDITURES

Fiscal Year Ended June 30, 1998

	<u>Final Budget</u>	<u>Budgeted Expenditures</u>	<u>Under (Over) Budget</u>
<u>GENERAL FUND</u>			
<u>General Government</u>			
Office of County Judge/Executive:			
County Judge/Executive Salary	\$ 49,576	\$ 48,287	\$ 1,289
Office Materials and Supplies	400	121	279
Travel	500		500
Telephone	5,350	5,162	188
Conferences	400	58	342
Dues	3,380	3,380	
Office of County Attorney:			
Salaries-			
County Attorney	36,899	35,261	1,638
Assistant County Attorney	54,101	50,344	3,757
Child Support	397,201	390,663	6,538
Office of County Clerk:			
Audit	7,255	7,255	
PVA List	1,600	1,419	181
Tax Bill Binder	8,000	5,336	2,664
Recording Fees	754	568	186
Tax Bill Preparation	27,227	27,227	
Miscellaneous	100		100
Office of Sheriff:			
Audit	8,706	6,715	1,991
Advertising Tax Bills	8,000	7,794	206
Radio Service	1,000	819	181
Bond	7,444	7,444	
Mailing Tax Bills	11,000	10,000	1,000

CAMPBELL COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>General Government (Continued)</u>			
Office of County Coroner:			
Salaries-			
County Coroner	\$ 25,440	\$ 24,779	\$ 661
Deputy Coroner	5,022	4,200	822
Clerk	1,200	653	547
Rent	750	600	150
Autopsies and Attendant Service	4,500	4,214	286
Office Supplies	150	114	36
Conference	6,178	6,178	
Telephone	100	77	23
Fiscal Court:			
Salaries-			
Commissioners	76,320	74,337	1,983
Administrative Assistants	30,880	30,852	28
Administrative Staff	54,425	51,764	2,661
Administrative Directors	135,298	135,268	30
Commissioner Secretary	3,818	3,790	28
Administrative Secretary	25,825	25,637	188
Expense Allowance	10,800	10,800	
Maintenance Agreements	943	943	
Vehicle Maintenance	900	672	228
Gasoline	1,025	1,025	
Office Supplies	3,100	1,317	1,783
Periodicals	1,225	1,185	40
Vehicle License	50		50
Special Projects	26,536	26,420	116
Medical Supplies	100		100
Memberships	50		50
Postage	1,300	1,095	205
Printing	3,800	1,544	2,256
Conferences	2,500	1,524	976
Administrative Telephone	2,451	2,451	
Commissioner Telephone	1,350	1,274	76
Travel	450	231	219
Data Processing Equipment	1,634	1,634	
Office Equipment	7,311	3,277	4,034

CAMPBELL COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>General Government (Continued)</u>			
Office of Property Valuation Administrator:			
Statutory Contribution	\$ 105,300	\$ 105,300	\$
Office of Board of Assessment Appeals:			
Per Diem	4,400	800	3,600
Office of County Treasurer:			
County Treasurer Salary	17,212	17,195	17
Bond	2,000	1,891	109
Office Materials and Supplies	300		300
Telephone	500	432	68
Office of County Finance Director:			
Salaries-			
County Finance Director	43,600	43,561	39
Assistant Director	34,421	34,390	31
Bookkeepers	78,189	74,573	3,616
Fiscal Secretary	19,240	18,156	1,084
Computer Consultant	23,025	22,884	141
Bond	250		250
Maintenance Agreements	626	626	
Office Materials and Supplies	1,500	1,158	342
Periodicals	50	50	
Medical Supplies	50		50
Travel	500	141	359
Postage	1,647	1,647	
Printing	3,850	3,850	
Conferences	1,000	207	793
Telephone	3,263	3,263	
Data Processing	5,930	5,930	
Office Equipment	1,674	1,674	

CAMPBELL COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>General Government (Continued)</u>			
Office of Tax Administration:			
Software Maintenance	\$ 2,903	\$ 2,903	\$
Postage	4,500	4,263	237
Office Materials and Supplies	619	573	46
Forms	1,275	1,275	
Telephone	1,000	973	27
Office Equipment	600		600
County Law Library:			
Law Librarian Salary	1,200	1,200	
Elections:			
Per Diem-			
Election Commissioners	2,550	2,450	100
Election Officers	16,200	16,200	
Clerk and Sheriff Fees	3,200	2,105	1,095
Election Expense	300		300
Election Advertising	3,500	2,210	1,290
Hauling Voting Machines	3,000	2,906	94
Voting Machine Repair	500		500
Polling Place Rental	3,350	3,250	100
Program Support	3,915	3,915	
Voting Machine Storage	1,300	1,250	50
Voting Machine Set Up	2,528	2,528	
Supplies	2,000	790	1,210
Postage	7,000	4,435	2,565
Printing Ballots	12,625	12,625	
Voter Registration Salary	61,232	60,518	714
Conferences	1,500		1,500
Pollworker Mileage	500	400	100
Voting Machine - Principal	57,262	57,262	
Voting Machine - Interest	10,082	10,082	

CAMPBELL COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>General Government (Continued)</u>			
Planning and Zoning:			
Salaries-			
Administrative Aide	\$ 26,976	\$ 26,951	\$ 25
Blight Inspector	14,862	12,709	2,153
Per Diem	5,760	2,950	2,810
Advertisements	618	618	
Consultant	12,870	12,735	135
Contract with Private Agency	800	655	145
Engineering Service	58,586	58,586	
Legal Fees	11,217	11,217	
Solid Waste	19,000	18,960	40
Gas	100	23	77
Office Supplies	1,300	1,204	96
Legal Notices	1,000	156	844
Memberships	320	260	60
Postage	500	346	154
Forms	1,958	1,958	
Conferences	600	33	567
Telephone	4,200	3,748	452
Travel	1,000	445	555
Safety Program	100		100
Office Equipment	500	62	438
Economic Development:			
Contribution	25,000		25,000
Consultant	3,126		3,126
Licensing Fee	22,774	22,774	
Newport Transport Plan	20,000	20,000	
Sanitation and Storm Water	25,000	25,000	
Interstate 75 Corridor Study	5,000	5,000	
Supplies	300		300
Memberships	22,895	22,895	
Postage	50		50
Forms	48		48

CAMPBELL COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>General Government (Continued)</u>			
Courthouse:			
Salaries-			
Maintenance Supervisor	\$ 26,000	\$ 25,977	\$ 23
Custodial	16,376	15,411	965
Architect Services	7,811	92	7,719
Janitorial Services	10,385	10,385	
Maintenance and Repair	13,890	10,257	3,633
Vehicle Repair	500	283	217
Pest Control	500	450	50
Custodial Supplies	3,200	1,981	1,219
Gasoline	1,542	1,542	
Telephone	7,650	6,187	1,463
Utilities	23,350	19,471	3,879
Safety Program	250		250
Equipment	3,000	665	2,335
Building and Construction	3,883		3,883
District Court:			
Financial Advisory Services	2,200	1,481	719
Janitorial Services	15,900	15,028	872
Maintenance Agreement	2,526	2,263	263
Maintenance and Repairs	18,850	18,745	105
Pest Control	770	540	230
Custodial Supplies	4,000	3,269	731
Insurance	9,458	9,458	
Utilities	24,170	24,170	
Debt Service	500	495	5
<u>Protection to Persons and Property</u>			
Juvenile Detention:			
Juvenile Housing	324,438	324,438	

CAMPBELL COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>Protection to Persons and Property</u>			
<u>(Continued)</u>			
County Police:			
Salaries-			
Police Chief	\$ 42,027	\$ 41,813	\$ 214
Assistant Police Chief	36,598	31,785	4,813
Lieutenants	100,982	98,454	2,528
Sergeants	152,504	152,400	104
Patrolmen	467,415	459,751	7,664
Dispatcher	167,203	162,568	4,635
Public Safety Director	42,524	42,415	109
Clerk	29,563	27,670	1,893
Merit Clerk	2,000	1,916	84
Pay-			
Overtime	60,532	60,456	76
Incentive	63,412	62,557	855
Longevity	12,000	11,992	8
Holiday	52,279	51,202	1,077
Unused Sick	7,088	7,087	1
Advertisements	431	431	
Stress Counselor	1,500		1,500
Testing and Exams	2,031	2,031	
Janitorial Service	6,000	5,830	170
Maintenance Agreement	10,000	9,447	553
Maintenance and Repairs	5,000	3,893	1,107
Communication Repairs	6,737	1,539	5,198
NCIC Equipment	1,000	475	525
Radio Maintenance	10,000	9,553	447
Vehicle Repair Insurance	9,000	5,068	3,932
Police Cruiser Repair	22,344	22,244	100
Pest Control	500	456	44
DARE Program Support	7,500	4,743	2,757
Custodial Supplies	1,019	1,019	
Gas and Oil	37,500	35,657	1,843
Guns and Film	3,604	3,171	433
Investigations	1,500	869	631
Office Supplies	6,980	5,801	1,179
Operating Supplies	3,000	2,350	650

CAMPBELL COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>Protection to Persons and Property</u> <u>(Continued)</u>			
County Police: (Continued)			
Periodicals	\$ 149	\$ 149	\$
Tires	6,254	6,254	
Uniform Allowance	20,000	17,262	2,738
Cruiser Licenses	200	64	136
Memberships and Dues	1,000	680	320
Postage	850	659	191
Printing	850	757	93
Phones and Pagers	25,000	22,609	2,391
Conferences	6,855	6,855	
Utilities	11,000	9,563	1,437
Safety Program	250		250
Merit Board	500	95	405
Communication Equipment	45,000	4,550	40,450
Data Processing Equipment	10,000	9,490	510
Police Cruisers	111,962	110,436	1,526
Office Equipment	2,554	2,554	
County Fire Department:			
Radio Maintenance	1,337	1,336	1
Telephone	3,850	3,635	215
Communication Equipment Grant	20,732	20,732	
Equipment	58,000	58,000	
Rescue Services:			
Rescue Services	14,000	10,399	3,601
Disaster and Emergency Services:			
Salaries	50,195	50,103	92
Advertisements	250	192	58
Computer Software	2,000	1,633	367
Copier Lease Payment	1,240	1,239	1
Maintenance Agreement	675	392	283
Maintenance and Repairs	2,900	2,513	387
Equipment Repairs	500	439	61
Generator	300		300

CAMPBELL COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>Protection to Persons and Property</u> <u>(Continued)</u>			
Disaster and Emergency Services:			
(Continued)			
Radio Maintenance	\$ 2,131	\$ 2,131	\$
Vehicle Maintenance	1,000	615	385
Office Rent	5,396		5,396
Gasoline	2,400	1,712	688
Office Supplies	576	536	40
Periodicals	200		200
Uniforms	350	108	242
Tri-State Hazardous Maintenance			
Contribution	4,000	4,000	
Building Insurance	224	224	
Car and Equipment Insurance	1,043	1,043	
Memberships	250	125	125
Postage	300	151	149
Copies and Printing	3,081	3,081	
Refunds	25,000	13,820	11,180
Telephone	3,151	3,151	
Hazardous Materials Training	250	103	147
Conferences	650	356	294
Utilities	4,800	4,173	627
Safety Program	75		75
Communication Equipment	1,500	1,080	420
Heat and Air Conditioning Equipment	9,784		9,784
Hazardous Materials Response			
Equipment	500		500
Forestry Fire Protection:			
Kentucky State Treasurer	802	802	
Narcotics Enforcement Unit:			
Narcotics Enforcement Expenses	30,000	30,000	
Office of Public Defender:			
Contribution	10,483	10,483	

CAMPBELL COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>General Health and Sanitation</u>			
Dog Control:			
Salaries	\$ 84,109	\$ 82,680	\$ 1,429
Advertisements	500	350	150
Maintenance Agreement	200	54	146
Building Repairs	3,883	3,767	116
Equipment Repairs	2,000	968	1,032
Truck Repairs	1,100	730	370
Employee Medical Services	200		200
Pest Control	600	480	120
State Payments	2,500	1,771	729
Garbage	1,550	1,285	265
Animal Food and Supplies	8,000	7,600	400
Custodial Services	6,000	5,317	683
Gas and Oil	500	393	107
Office Supplies	1,600	1,401	199
Operating Supplies	4,400	2,598	1,802
Periodicals	300	161	139
Tires	200		200
Uniforms and Shoes	511	241	270
Vet Services	2,500	1,981	519
Medical Supplies	9,529	9,521	8
Membership	125	125	
Postage	354	354	
Copies	100	20	80
Refunds	500	181	319
Conferences	800		800
Telephone	3,200	2,998	202
Utilities	9,975	9,414	561
Septic Service	8,500	7,500	1,000
Safety Supplies	200	23	177
Second Mortgage Principal	1,627	1,626	1
First Mortgage Principal	16,616	16,616	
Second Mortgage Interest	465	465	
First Mortgage Interest	4,650	4,650	
Land Improvements	600		600
Office Equipment	800	164	636
Equipment	1,569	1,569	

CAMPBELL COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>General Health and Sanitation (Continued)</u>			
Solid Waste Collection:			
Coordinator Salary	\$ 11,538	\$ 10,071	\$ 1,467
Solid Waste Removal	57,762	57,762	
Gasoline	100	58	42
Operating Supplies	1,700	1,436	264
Dues and Memberships	100		100
Travel	400	251	149
Land Improvements	1,100	1,038	62
<u>Social Services</u>			
Human Services:			
Salaries-			
Director	34,421	34,390	31
Administrative Assistant	9,147	8,982	165
Secretary	7,950	7,641	309
Maintenance Agreement	200	130	70
Gas and Oil	600	381	219
Vehicle Repairs	300	231	69
Supplies	800	196	604
Vehicle Insurance	684	522	162
Memberships	80	80	
Postage	150	94	56
Copies	250	219	31
Conferences	450	364	86
Telephone	1,473	1,473	
Travel	144	144	
Office Equipment	4,500	988	3,512
Senior Citizens Program:			
Salaries-			
Administrative Aide	9,147	8,982	165
Bus Driver	4,735	4,518	217
Coordinator	4,591	4,586	5
Advertisement	15		15
Bus Repair	10,000	1,917	8,083
Gas and Oil	2,727	1,353	1,374

CAMPBELL COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>Social Services (Continued)</u>			
Senior Citizens Program: (Continued)			
Supplies	\$ 100	\$	\$ 100
Vehicle Insurance	750	522	228
Bus Licenses	64		64
Bus Memberships	100	100	
Postage	120	64	56
Copies	100	80	20
Telephone	1,473	1,473	
Travel	100		100
Cemeteries and Memorials:			
Pauper Burials	3,000	2,370	630
Senior Center Program:			
Salaries-			
Manager	18,820	18,814	6
Assistant Manager	7,955	7,641	314
Advertisements	270	249	21
Janitorial Services	4,251	2,910	1,341
Maintenance Agreements	810	780	30
Building Maintenance and Repairs	3,900	3,475	425
Volunteers	830	338	492
Maintenance Supplies	1,000	114	886
Custodial Supplies	500	426	74
Other Supplies	600	410	190
Insurance	1,720	1,720	
Special Projects	100	64	36
Postage	75	41	34
Copies	100	54	46
Telephone	4,780	4,780	
Travel	300		300
Utilities	10,000	8,559	1,441
Data Processing Equipment	500		500
Capital Outlay	570	570	

CAMPBELL COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>Recreation and Culture</u>			
Recreation:			
Salaries-			
Foreman	\$ 27,430	\$ 27,423	\$ 7
Labor	39,268	36,097	3,171
Advertisements	925	733	192
Contract with Private Agency	500	5	495
Service Maintenance Contract	115	63	52
Maintenance	5,000	4,612	388
Recreation Parts and Repairs	5,000	4,624	376
Rental Equipment	400		400
Stone	13,912	13,912	
Custodial Supplies	900	894	6
Diesel	1,550	977	573
Gasoline	3,000	2,349	651
Lubricants	300		300
Office Supplies	75	62	13
Recreation Equipment and Supplies	4,022	4,022	
Tires	1,000	362	638
License	120	120	
Postage	125	65	60
Printing	89	89	
Conferences	150	120	30
Telephone	500	460	40
Utilities	17,572	16,756	816
Park and Recreation Safety	100		100
Machinery	21,581	20,966	615
Motor Vehicle	956	956	
Office Equipment	200	130	70
Recreation Equipment	1,100	1,000	100
Park Improvement	5,684	1,650	4,034
Camping and Concession:			
Salaries-			
Supervisor	14,424	14,420	4
Rangers	31,118	31,118	
Maintenance and Repairs	1,000	811	189
Vehicle Repairs	1,000	540	460

CAMPBELL COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>Recreation and Culture (Continued)</u>			
Camping and Concession: (Continued)			
Custodial Supplies	\$ 400	\$ 73	\$ 327
Merchandise Purchases	4,300	4,228	72
Office Supplies	200	47	153
Camp and Recreation Licenses	75	75	
Memberships	107	107	
Printing Campsite Passes	1,206	1,206	
Refunds	100		100
Sales Tax	600	365	235
Telephone	2,200	1,972	228
Utilities	2,800	1,856	944
Equipment Repair	331		331
<u>Transportation</u>			
School Bus Transportation	300,000	299,596	404
<u>General Services</u>			
Cable TV Salary	34,470	34,465	5
Advertisements	4,100	4,082	18
Audit	6,100	6,040	60
Consultant	200	141	59
Contract with Private Agency	20,819	20,819	
Data Processing Service	12,715	12,715	
Computer Software Development	3,812	3,812	
Legal Fees	15,140	15,140	
General Maintenance Agreements	800	142	658
Computer Software Maintenance	900	870	30
Office Equipment Maintenance and Repairs	2,000	1,925	75
Vehicle Maintenance and Repairs	300	161	139
Medical Services	3,000	1,737	1,263
Computer Supplies	2,000	708	1,292
General Vehicle Repair	10	10	
Periodicals	1,500	825	675
Stock Purchases	5,542	5,520	22
Bank Charges	100	25	75

CAMPBELL COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>General Services (Continued)</u>			
County Fair	\$ 750	\$ 750	\$
Insurance	173,873	173,873	
Legal Notices	4,900	4,893	7
Pre-Employment Medical	3,000	1,638	1,362
Dues-			
ADD	5,125	5,124	1
KACO	2,300	2,300	
NACO	1,500	1,437	63
Miscellaneous	3,348	3,348	
Petty Cash	100	91	9
Refunds	2,178	2,178	
Telephone	1,000	572	428
Safety Program	2,030	1,069	961
Data Processing Equipment	6,998	6,998	
Office Equipment	10,000	9,923	77
<u>Debt Service</u>			
County Liabilities:			
Lease-Purchase Agreements-			
Interest	10,851	10,850	1
Bond Issue:			
Bond Administration Fee	312	146	166
Interest	9,566	9,563	3
Interest-Bond Park/Recreation	125,660	76,018	49,642
Borrowed Money:			
Interest	21,381	21,381	
<u>Capital Projects</u>			
Land	58,000	58,000	
Land Improvements	113,968	105,656	8,312

CAMPBELL COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>Administration</u>			
Contingent Appropriations:			
Reserve for Transfers	\$ 232,699	\$	\$ 232,699
Fringe Benefits:			
County Contributions-			
Social Security	202,159	201,017	1,142
Retirement	333,795	316,924	16,871
Health Insurance	544,187	530,567	13,620
Worker's Compensation	55,013	55,013	
Unemployment Insurance	9,598		9,598
Total Operating Budget	\$ 7,270,672	\$ 6,620,040	\$ 650,632
Other Financing Uses:			
(a) Land Lease Purchase-			
Principal	102,069	102,069	
(b) Transfers to Public Properties-			
Multiple Projects Revenue Bond-			
Principal	7,917	7,917	
(c) Kentucky Advance Revenue Program-			
Principal	2,189,140	1,000,000	1,189,140
Total General Fund	\$ 9,569,798	\$ 7,730,026	\$ 1,839,772

ROAD AND BRIDGE FUND

Roads

Office of Road Supervisor/Engineer:

Road Engineer Salary	\$ 37,270	\$ 37,268	\$ 2
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Road Maintenance:

Salaries-			
Road Labor	345,372	342,491	2,881
Clerk	16,243	15,916	327
Longevity Pay	3,894	3,894	
Unused Sick Pay	2,123	2,123	

CAMPBELL COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>ROAD AND BRIDGE FUND (Continued)</u>			
<u>Roads (Continued)</u>			
Road Maintenance: (Continued)			
Advertisements	\$ 500	\$ 135	\$ 365
Consultants	500		500
Engineering Services	3,500	2,869	631
Service Maintenance Contract	1,000	188	812
Building Repairs	5,317	4,799	518
Equipment Repairs	3,578	2,963	615
Radio Maintenance	2,400	1,763	637
Equipment Rental	2,500	1,661	839
Petroleum	500	59	441
Asphalt	540,000	190,790	349,210
Concrete	2,000	1,853	147
Stone	55,000	53,247	1,753
Custodial Supplies	2,477	2,240	237
Diesel Fuel	19,225	19,225	
Gasoline	7,552	7,552	
Lubricants	3,000	2,559	441
Insurance for Repair Parts	2,000		2,000
Vehicle Parts	44,725	42,327	2,398
Office Supplies	500	289	211
Operating Supplies	6,106	6,106	
Periodicals	25	18	7
Pipe	15,000	14,995	5
Signs	4,000	2,923	1,077
Structural Steel	1,000	576	424
Tires	10,000	9,150	850
Uniforms	6,400	6,400	
Legal Notices	200		200
Licenses	100	13	87
Postage	200	137	63
Copies	200	10	190
Conferences	250		250
Telephone	5,850	4,807	1,043
Utilities	11,000	10,964	36
Road Safety Program	500		500
Highway Equipment	32,550	32,546	4
Fuel Tank Replacement	7,000		7,000

CAMPBELL COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>ROAD AND BRIDGE FUND (Continued)</u>			
<u>Roads (Continued)</u>			
Road Maintenance: (Continued)			
Office Equipment	\$ 500	\$	\$ 500
Other Equipment	3,000	915	2,085
Road Equipment Lease-			
Principal	66,677	66,677	
Interest	3,313	3,312	1
Construction:			
Road Striping	7,500	4,567	2,933
Lighting Project	6,738	2,000	4,738
Bridge Repairs	19,612	19,612	
<u>Debt Service</u>			
Bond Issue:			
Administrative Fee	2,307	876	1,431
Interest	78,013	77,987	26
<u>Administration</u>			
Fringe Benefits:			
County Contributions-			
Retirement	35,375	34,857	518
Social Security	29,959	29,286	673
Health Insurance	88,850	86,574	2,276
Worker's Compensation	16,859	13,002	3,857
Unemployment Insurance	923		923
Total Operating Budget	\$ 1,561,183	\$ 1,164,521	\$ 396,662
Other Financing Uses:			
(b) Transfers to Public Properties-			
Multiple Projects Revenue Bond-			
Principal	21,625	21,625	
Total Road and Bridge Fund	\$ 1,582,808	\$ 1,186,146	\$ 396,662

CAMPBELL COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>JAIL FUND</u>			
<u>Protection to Persons and Property</u>			
Office of Jailer:			
Personnel Services-			
Salaries-			
Jailer	\$ 49,576	\$ 49,027	\$ 549
Jail Personnel	618,710	594,183	24,527
Crew Chief	18,138	18,009	129
Medical Personnel	18,138	7,721	10,417
Secretary	19,058	18,111	947
Maintenance Staff	18,138	17,718	420
Overtime Pay			
Association Dues	550	500	50
Staff Training	1,151	786	365
Operations-			
Advertising	3,808	3,388	420
Legal Counsel	11,000	11,000	
Service and Maintenance	19,000	16,462	2,538
Building Repairs	13,339	13,136	203
Equipment Repairs	11,652	11,258	394
Vehicle Repair	400	356	44
Pest Control	1,001	1,001	
Jail Guard	552	552	
Warehouse Storage	1,455	1,455	
Transportation Officer	4,000	2,618	1,382
Building Maintenance Supplies	4,000	1,007	2,993
Cleaning Supplies	3,500	2,903	597
Food Preparation and Serving	750	365	385
Food	108,864	101,589	7,275
Gasoline and Oil	950	659	291
Linens	2,550	2,371	179
Office Supplies	3,786	3,697	89
Prisoner Hygiene	15,767	15,767	
Prisoner Clothing	1,892	1,728	164
Staff Uniforms	1,000	642	358
Dental Expense	5,400	799	4,601
License	60		60
Routine Medical	65,000	55,279	9,721
Medical Supplies	3,700	3,425	275

CAMPBELL COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>JAIL FUND (Continued)</u>			
<u>Protection to Persons and Property</u> <u>(Continued)</u>			
Office of Jailer: (Continued)			
Pharmaceuticals	\$ 7,000	\$ 6,919	\$ 81
Postage	600	439	161
Copies	1,075	682	393
Telephone	5,211	5,211	
Staff Travel	300		300
Utilities	51,000	37,057	13,943
Safety Program	100		100
Data Processing	7,000	4,443	2,557
Food Service Equipment	1,000	426	574
Furniture and Fixtures	1,300	180	1,120
Other Equipment	6,000	4,132	1,868
Insurance-			
Building	10,748	10,748	
Liability	27,957	27,957	
Vehicle	2,097	1,565	532
<u>Debt Service</u>			
Bond Issue:			
Interest	83,481	68,479	15,002
Bank Service on Bonds	1,311	678	633
<u>Administration</u>			
Fringe Benefits:			
County Contributions-			
Retirement	61,445	50,202	11,243
Social Security	56,516	51,667	4,849
Health Insurance	160,500	140,078	20,422
Worker's Compensation	13,603	13,603	
Unemployment Insurance	1,737		1,737
Total Operating Budget	\$ 1,526,866	\$ 1,381,978	\$ 144,888

CAMPBELL COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	<u>Final Budget</u>	<u>Budgeted Expenditures</u>	<u>Under (Over) Budget</u>
<u>JAIL FUND (Continued)</u>			
Other Financing Uses:			
(d) Transfers to Public Properties-			
First Mortgage Revenue Bond-			
Principal	\$ 110,000	\$ 110,000	\$
Total Jail Fund	\$ 1,636,866	\$ 1,491,978	\$ 144,888
<u>JAIL COMMISSARY FUND</u>			
Administrative Fees	\$ 28,500	\$ 28,050	\$ 450
Prisoner Equipment	16,000	3,642	12,358
Commissary Resales	92,000	87,555	4,445
Commissary Refunds	14,500	12,259	2,241
Reserve for Contingencies	62,748		62,748
Total Jail Commissary Fund	\$ 213,748	\$ 131,506	\$ 82,242
<u>LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND</u>			
<u>Roads</u>			
Road Maintenance:			
Vehicle Parts	\$ 2,873	\$ 2,823	\$ 50
Cinders	4,000	2,092	1,908
Salt	19,576	15,285	4,291
Total Local Government Economic Assistance Fund	\$ 26,449	\$ 20,200	\$ 6,249

CAMPBELL COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>OCCUPATIONAL EMPLOYMENT</u>			
<u>TAX FUND-TANK ACCOUNT</u>			
Transit Authority of Northern Kentucky	\$ 2,709,390	\$ 2,709,390	\$
Collection Service	5,000	315	4,685
Reimbursement-Deposit Errors	12,000	311	11,689
Payroll Tax Refunds	35,000	17,727	17,273
Reserve for Contingency	2,343,920		2,343,920
Total Occupational Employment Tax Fund-TANK Account	\$ 5,105,310	\$ 2,727,743	\$ 2,377,567
<u>OCCUPATIONAL EMPLOYMENT</u>			
<u>TAX FUND-MENTAL HEALTH</u>			
<u>ACCOUNT</u>			
Contract with Private Agency	\$ 343,565	\$ 342,583	\$ 982
Collection Service	1,000		1,000
Mental Health Tax Refunds	4,000	2,178	1,822
Reserve for Contingency	153,221		153,221
Total Occupational Employment Tax Fund-Mental Health Account	\$ 501,786	\$ 344,761	\$ 157,025
<u>OCCUPATIONAL EMPLOYMENT</u>			
<u>TAX FUND-SENIOR CITIZENS</u>			
<u>ACCOUNT</u>			
Contract with Private Agencies	\$ 134,035	\$ 113,603	\$ 20,432
Collection Service	500		500
Picnic	7,000	6,000	1,000
Tax Refunds	2,000	1,088	912
Bond Administrative Fee	300	132	168
Bond Interest	8,558	8,556	2
Reserve for Contingency	15,729		15,729
Total Operating Budget	\$ 168,122	\$ 129,379	\$ 38,743

CAMPBELL COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>OCCUPATIONAL EMPLOYMENT</u>			
<u>TAX FUND-SENIOR CITIZENS</u>			
<u>ACCOUNT (Continued)</u>			
Other Financing Uses:			
(b) Transfers to Public Properties-			
Multiple Projects Revenue Bond-			
Principal	\$ 7,083	\$ 7,083	\$
Total Occupational Employment Tax			
Fund-Senior Citizens Account	\$ 175,205	\$ 136,462	\$ 38,743
<u>SANITATION PROJECT FUND</u>			
Operating Expenditures	\$ 326,506	\$ 283,264	\$ 43,242
Engineering Services	2,000		2,000
Legal Fees	2,000	425	1,575
Telephone	720	665	55
Utilities	101,430	96,092	5,338
Contribution-Economic Development			
Cabinet	30,000	30,000	
Total Sanitation Project Fund	\$ 462,656	\$ 410,446	\$ 52,210
Total Operating Budget - All Funds	\$ 16,836,792	\$ 12,930,574	\$ 3,906,218
Other Financing Uses:			
(a) Land Lease Purchase-			
Principal	102,069	102,069	
(b) Transfers to Public Properties-			
Multiple Projects Revenue Bond-			
Principal	36,625	36,625	
(c) Kentucky Advance Revenue Program-			
Principal	2,189,140	1,000,000	1,189,140
(d) Transfers to Public Properties-			
First Mortgage Revenue Bond-			
Principal	110,000	110,000	
TOTAL BUDGET - ALL FUNDS	\$ 19,274,626	\$ 14,179,268	\$ 5,095,358

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS

CAMPBELL COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Fiscal Year Ended June 30, 1998

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of Campbell County.
2. No reportable conditions were disclosed during the audit of the financial statements and reported in the Independent Auditor's Report.
3. No instances of noncompliance material to the financial statements of Campbell County were disclosed during the audit.
4. No reportable conditions were disclosed during the audit of the major federal awards programs, which were audited by other auditors.
5. The auditor's report on compliance for the audit of the major federal award programs for Campbell County expresses an unqualified opinion.
6. There were no audit findings relative to the major federal programs for Campbell County, which were audited by other auditors.
7. The programs tested as major programs included: Section Eight Existing Housing, CFDA #14.156 and Housing Voucher Program, CFDA #14.177.
8. The threshold for distinguishing Type A and B programs was \$300,000.
9. Campbell County was determined to be a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

REPORTABLE CONDITIONS

None.

NONCOMPLIANCES

None.

PRIOR YEAR FINDINGS

None.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARDS PROGRAM
AUDIT

None.

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

CAMPBELL COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Fiscal Year Ended June 30, 1998

Federal Grantor Program Title <u>Grant Name (CFDA #)</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>
<u>Cash Programs</u>		
<u>U.S. Department of Housing and Urban Development</u>		
Direct Program:		
Section Eight Housing Assistance Program (Note 2) (CFDA #14.156)	KY36-E136-005- 13	\$ 2,363,332
Housing Voucher Program (Note 2) (CFDA #14.177)	KY36-V136-003	<u>96,779</u>
Total U.S. Department of Housing and Urban Development		<u>\$ 2,460,111</u>
<u>U.S. Department of Justice</u>		
Passed-Through State Justice Cabinet:		
Violence Against Women Act (CFDA #16.588)	5511-VA1-1/96	\$ 757
Local Law Enforcement Grant (CFDA #16.592)	LLEB-54-2/97	1,055
Local Law Enforcement Grant (CFDA #16.592)	LLEB-31-1/96	<u>8,124</u>
Total U.S. Department of Justice		<u>\$ 9,936</u>
<u>U.S. Federal Emergency Management Agency</u>		
Passed-Through State Department of Military Affairs:		
Disaster and Emergency Assistance Grants- 97 Flood-Debris Removal (CFDA #83.534)	Not Available	\$ 43,547
Coordinator Salary (CFDA #83.534)	Not Available	<u>21,855</u>
Total U.S. Federal Emergency Management Agency		<u>\$ 65,402</u>
Total Cash Expenditures of Federal Awards		<u><u>\$ 2,535,449</u></u>

Notes to the Schedule of Federal Financial Assistance

CAMPBELL COUNTY
NOTES TO THE SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Fiscal Year Ended June 30, 1998

Note 1 – Basis of Presentation

This schedule is presented on a cash basis.

Note 2 – The Campbell County Housing Assistance Payments and Housing Voucher Programs were audited by other auditors. Compliance testing was performed by those auditors whose reports can be located in Appendix B.

Note 3 – As required by these grant agreements, all program moneys received by the recipient after the completion of all recipient grant activities shall be used by the recipient for community or economic development activities eligible for assistance under Title I of the Housing and Community Development Act of 1974, so specified in the Commonwealth of Kentucky's Community Development Block Grant Eligible Activities Policy Statement.

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS



Edward B. Hatchett, Jr.
Auditor of Public Accounts

Honorable Steven Pendery, County Judge/Executive
Honorable Kenneth R. Paul, Former County Judge/Executive
Members of the Campbell County Fiscal Court

Report On Compliance And On Internal Control Over Financial Reporting Based On An
Audit Of Financial Statements Performed In Accordance With Government Auditing Standards

We have audited the financial statements of Campbell County, Kentucky, as of and for the year ended June 30, 1998, and have issued our report thereon dated June 30, 1999. We did not audit the financial statements of the Housing Assistance Payments Program, the Housing Voucher Program, the Parks Corporations and Public Properties Corporation, A. J. Jolly Park, and Lakeside Terrance Apartments. Those financial statements were audited by other auditors and the reports furnished to us. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Campbell County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Campbell County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Honorable Steven Pendery, County Judge/Executive
Honorable Kenneth R. Paul, Former County Judge/Executive
Members of the Campbell County Fiscal Court
Report On Compliance And On Internal Control Over Financial Reporting Based On An
Audit Of Financial Statements Performed In Accordance With Government Auditing Standards
(Continued)

This report is intended for the information of management. However, this report, upon release by the Auditor of Public Accounts, is a matter of public record and its distribution is not limited.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Hatchett", with a long horizontal flourish extending to the right.

Edward B. Hatchett, Jr.
Auditor of Public Accounts

Audit fieldwork completed -
June 30, 1999

REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133



Edward B. Hatchett, Jr.
Auditor of Public Accounts

Honorable Steven Pendery, County Judge/Executive
Honorable Kenneth R. Paul, Former County Judge/Executive
Members of the Campbell County Fiscal Court

Report On Compliance With Requirements Applicable To Each Major Program
And Internal Control Over Compliance In Accordance With OMB Circular A-133

Compliance

We have audited the compliance of Campbell County, Kentucky, with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 1998. We did not audit the compliance of the Campbell County Housing Assistance Payments Program and the Housing Voucher Program. Compliance requirements described in the OMB Circular A-133 Compliance Supplement applicable to the Campbell County Housing Assistance Payments Program and the Housing Voucher Program were audited by other auditors whose reports is included as Appendix B. Our opinion presented herein, insofar as it related to the Campbell County Housing Assistance Payments Program and the Housing Voucher Program is based solely on the report of the other auditors. Campbell County's major federal programs are identified in the Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Campbell County's management. Our responsibility is to express an opinion on Campbell County's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Campbell County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Campbell County's compliance with those requirements.

In our opinion, Campbell County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1998.

Honorable Steven Pendery, County Judge/Executive
Honorable Kenneth R. Paul, Former County Judge/Executive
Members of the Campbell County Fiscal Court
Report On Compliance With Requirements Applicable To Each Major Program
And Internal Control Over Compliance In Accordance With OMB Circular A-133
(Continued)

Internal Control Over Compliance

The management of Campbell County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Campbell County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of management and federal awarding agencies and pass-through entities. However, this report, upon release by the Auditor of Public Accounts, is a matter of public record and its distribution is not limited.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Hatchett", with a long horizontal flourish extending to the right.

Edward B. Hatchett, Jr.
Auditor of Public Accounts

Audit fieldwork completed –
June 30, 1999

**CERTIFICATION OF COMPLIANCE – LOCAL
GOVERNMENT ECONOMIC ASSISTANCE PROGRAMS**

CAMPBELL COUNTY FISCAL COURT

Fiscal Year Ended June 30, 1998

CERTIFICATION OF COMPLIANCE
LOCAL GOVERNMENT ECONOMIC ASSISTANCE PROGRAM
CAMPBELL COUNTY FISCAL COURT

Fiscal Year Ended June 30, 1998

The Campbell County Fiscal Court hereby certifies that assistance received from the Local Government Economic Assistance Fund was expended for the purpose intended, as dictated by the applicable Kentucky Revised Statutes.


Name

Former Judge Executive


Name

County Treasurer

CPA REPORT OF THE CAMPBELL COUNTY HOUSING ASSISTANCE PROGRAM

CPA REPORT OF THE CAMPBELL COUNTY PARKS CORPORATION AND
PUBLIC PROPERTIES CORPORATION

CPA REPORT OF THE A.J. JOLLY PARK

CPA Report Of The Campbell County Lakeside Terrace Apartments

